

EXHIBIT B

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**BILLING SUMMARY BY PROJECT CATEGORY
FOR SERVICES RENDERED BY DUANE MORRIS LLP
FOR THE PERIOD JULY 5, 2009 THROUGH OCTOBER 31, 2009**

| CODE | DESCRIPTION | HOURS | AMOUNT |
|---------------|-----------------------------------------------------------------|-----------------|--------------------|
| B110 | Case Administration | 689.50 | \$292,566.00 |
| B115 | Adversary Proceedings / Litigation | 3.40 | \$1,904.00 |
| B120 | Asset Analysis and Recovery | 0.00 | \$0.00 |
| B130 | Asset Disposition | 88.40 | \$38,423.00 |
| B140 | Relief From Stay / Adequate Protection Proceedings | 0.00 | \$0.00 |
| B150 | 341 Meetings; Committee Meetings; Tele Conf; Negotiation Mtg | 37.60 | \$19,402.50 |
| B160 | Fee / Employment Application | 96.60 | \$36,395.00 |
| B170 | Fee / Employment Objections | 0.00 | \$0.00 |
| B180 | Avoidance Action Analysis | 0.00 | \$0.00 |
| B185 | Assumption / Rejection of Leases and Contracts | 85.80 | \$43,257.50 |
| B190 | Other Contested Matters | 37.80 | \$18,524.00 |
| B210 | Business Operations | 12.10 | \$7,425.00 |
| B220 | Employee Benefits / Pensions | 15.80 | \$6,263.50 |
| B230 | Financing / Cash Collateral | 77.60 | \$45,747.00 |
| B240 | Tax Issues | 6.60 | \$3,092.00 |
| B310 | Claims Administration and Objections | 128.50 | \$54,340.00 |
| B320 | Plan and Disclosure Statement | 198.90 | \$109,955.00 |
| B410 | General Bankruptcy Advice/Opinions | 0.00 | \$0.00 |
| B420 | Restructurings | 138.30 | \$84,246.00 |
| B430 | Legal Research/Writing | 0.00 | \$0.00 |
| B440 | Travel | 0.00 | \$0.00 |
| TOTALS | | 1,616.90 | \$761,540.5 |